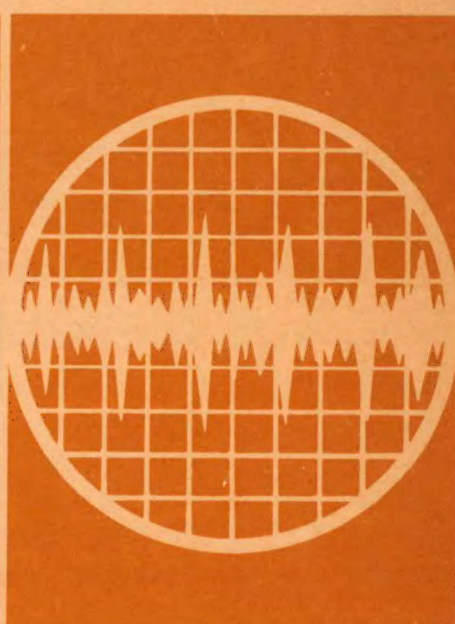
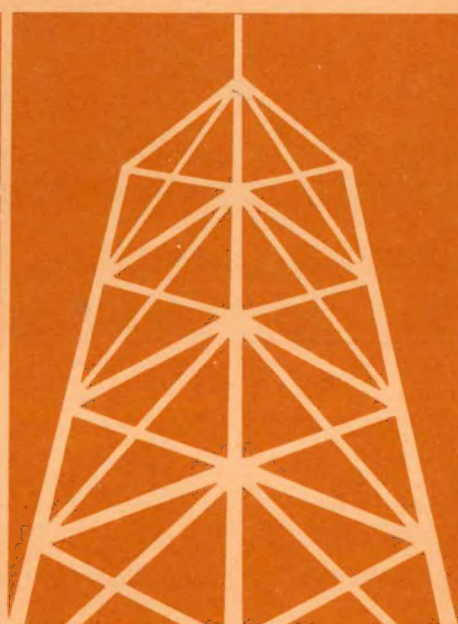




South Coast ELECTRONICS



Journals and Registers

NAME

Martin Felderfeld

A386-2

PAGE NUMBERS

The pages of the cash receipts journal, the check register, the voucher register, and the general journal are numbered as if each book were bound separately. Use the printed page numbers in your posting references.

CASH RECEIPTS JOURNAL

PAGE 17

	DATE	ACCOUNT CREDITED	POST. REF.	SUNDY ACCOUNTS CR.	SALES CR.	SALES TAX PAY. CR.	ACCOUNTS REC. CR.	SALES DISCOUNT DR.	CASH IN BANK DR.	
1	June 1	Coast Hi-Fi	✓				139464		139464	
2	2	Saddleback Music Co.	✓				147006	2940	144066	
3	3	Sales			169880	8494			178374	3
4	6	Notes Rec. Coyote Hills Music		640000					664000	4
5		Interest Receivable		24000						5
6	9	Seaside Stereo	✓				169150	3383	165767	6
7	10	Metro Music Center	✓				346370		346370	7
8	10	Sales			369530	18476			388006	8
9	14	Coyote Hills Music	✓	299865				5997	293868	9
10	15	Best Sound Center	✓	124600					124600	10
11	15	Valley Ent. Center	✓	136077				2722	133355	11
12	15	Inland Sound Designs	✓	113403				2268	111135	12
13	17	Best Sound Center	✓	71840				1437	70403	13
14	17	Sales			406072	20304			426376	14
15	19	Desert Electronics	✓				129845	2597	127248	15
16	20	Dep. Expense - Off. Equip.		5000					5000	16
17	22	Metro Music Center	✓				98805	1976	96829	17
18	24	Seaside Stereo	✓	126044				2521	123523	18
19	24	Sales			356668	17833			374501	19
20	26	Oliver's Music Store	✓	194355				3887	190468	20
21	30	Sales			331620	16581			348201	21
22				1735184	1633770	81688	1030640	29728	4451554	22
23										23
24										24
25										25
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CASH RECEIPTS
JOURNALCHECK
REGISTERVOUCHER
REGISTERPAYROLL
REGISTERGENERAL
JOURNAL

CASH RECEIPTS JOURNAL

PAGE 18

[illegible]

CHECK REGISTER

PAGE 13

	DATE	Ck. No.	PAYEE	Vou. No.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH IN BANK CR.	
1	June 1	2145	Parkridge Realty	1612	1250 00		1250 00	1
2	5	2146	Western Components, Inc.	1591	4850 24	9230	4757 94	2
3	5	2147	South Bay Audio Corp.	1604	6994 74	13285	6861 89	3
4	7	2148	Citizens National Bank	1615	2092 60		2092 60	4
5	6	2149	Jensen Supply Co.	1593	491 00		491 00	5
6	8	2150	Payroll	1617	3415 60		3415 60	6
7	9	2151	Orange County Chronicle	1605	485 00		485 00	7
8	9	2152	Pacific Electronics, Inc.	1606	847 41	1695	830 46	8
9	10	2153	R & D Manufacturing Corp.	1595	2540 00	5080	2489 20	9
10	12	2154	Board of Equalization	1618	1043 77		1043 77	10
11	12	2155	Roberts Insurance Agency	1619	1758 00		1758 00	11
12	12	2156	South Bay Audio Corp.	1613	4882 00	9764	4784 36	12
13	13	2157	Pacific Telephone Co.	1621	1200 00		1200 00	13
14	13	2158	American Laundry Corp.	1597	5596 28	5434	5541 94	14
15	15	2159	Day & Night Cleaning Service	1622	260 00		260 00	15
16	20	2160	Donlop Repair Services	1624	87 00		87 00	16
17	22	2161	R. C. Yost	1625	5450		5450	17
18	22	2162	Payroll	1626	3577 80		3577 80	18
19	23	2163	Citizens National Bank	1627	3180 00		3180 00	19
20	27	2164	Acme Repair Service	1629	1040 00		1040 00	20
21	28	2165	R. C. Yost	1630	1400 00		1400 00	21
22	29	2166	Peters Business Supplies	1608	2457 00		2457 00	22
23	29	2167	Pacific Electronics, Inc.	1623	1337 46	2675	1310 71	23
24	30	2168	Southem Calif. Gas & Electric Co.	1634	2374 50		2374 50	24
25	30	2169	Pacific Telephone Co.	1635	1184 00		1184 00	25
26	30	2170	Petty Cash	1636	960 50		960 50	26
27			Totals		47065 00	47163	46593 37	27
28								28
29								29
30								30
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37								37

CHECK
REGISTERVOUCHER
REGISTERPAYROLL
REGISTERGENERAL
JOURNAL

VOUCHER REGISTER

DATE	Vou. No.	PAYEE	PAID		ACCOUNTS PAYABLE CR.	PURCHASES DR.
			DATE	Ck. No.		
19 May	1	1589 Parkridge Realty Co.	5 1	2126	125000	
	2	3 1590 Spee-dee Service Center	5 15	2131	3650	
	3	7 1591 Western Components, Inc.			485024	485024
	4	8 1592 Citizens National Bank	5 8	2127	209260	
	5					
	6	8 1593 Jensen Supply Co.	6 6	2149	49100	
	7	10 1594 Payroll	5 10	2129	341560	
	8	12 1595 R+D Manufacturing Corp.	6 10	2153	254000	254000
	9	12 1596 State Franchise Tax Board	5 12	2130	104377	
	10	15 1597 American Sound Corp.	6 13	2158	559628	559628
	11	15 1598 Day+Night Cleaning Service	5 25	2137	26000	
	12	16 1599 Burton Lithographics, Inc.	5 25	2138	9250	
	13	18 1600 Quality Hardware	5 18	2133	25200	
	14	21 1601 Roberts Insurance Agency	5 22	2134	54800	
	15	23 1602 R. C. Yost	5 23	2135	4500	
	16	24 1603 Payroll	5 24	2136	347740	
	17	27 1604 South Bay Audio Corp.	6 5	2147	699474	699474
	18	30 1605 Orange County Chronicle	6 9	2151	48500	
	19	30 1606 Pacific Electronics, Inc.	6 9	2152	84741	84741
	20	30 1607 R. C. Yost	5 29	2140	140000	
	21	30 1608 Peters Business Supplies	6 29	2166	24570	
	22	30 1609 So. Calif. Gas+Electric Co.	5 30	2142	21134	
	23	30 1610 Pacific Telephone Co.	5 30	2143	12420	
	24	30 1611 Petty Cash	5 30	2144	9285	
	25	30			3639213	2082867

VOUCHER REGISTER

PAGE 15

	SUPPLIES DR.	ADVERTISING EXPENSE DR.	MISC. SELLING EXPENSE DR.	MISC. GENERAL EXPENSE DR.	SUNDRY ACCOUNTS DR.			
					ACCOUNT	POST. REF.	AMOUNT	
1					Rent Expense	702	125000	1
2				3650				2
3								3
4					Empl. Inc. Tax Pay. 221		92500	4
5					FICA Tax Payable 222		116760	5
6	49100							6
7					Salaries Payable 211		341560	7
8								8
9					Sales Tax Payable 225		104377	9
10								10
11				26000				11
12		9250						12
13			25200					13
14					Prepaid Insurance 132		54800	14
15		4500						15
16					Salaries Payable 211		347740	16
17								17
18		48500						18
19								19
20					R.C. Yost, Drawing 302		140000	20
21	24570							21
22				21134				22
23				12420				23
24	750	1000	3560	3975				24
25	74420	63250	28760	67179			1322737	25
26								26
27								27
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35								35

VOUCHER
REGISTERPAYROLL
REGISTERGENERAL
JOURNAL

VOUCHER REGISTER

DATE	Vou. No.	PAYEE	PAID		ACCOUNTS PAYABLE CR.	PURCHASES DR.
			DATE	Ck. No.		
June 1	1612	Parkbridge Realty	June 1	2145	1250 00	
5	1613	South Bay Audio Corp.	12	2156	4882 00	4882 00
6	1614	Western Components, Inc.	5	2146	4430 00	4430 00
7	1615	Citizens National Bank	7	2148	2092 60	
8	1616	Jensen Supply Co.			142 10	
8	1617	Payroll	8	2150	3415 60	
12	1618	Board of Equalization	12	2154	1043 77	
12	1619	Roberts Insurance Agency	12	2155	1758 00	
12	1620	Hayashi, Inc.	1		2739 10	2739 10
13	1621	Pacific Telephone Co.	13	2157	1200 00	
15	1622	Day & Night Cleaning Service	15	2159	2600 00	
20	1623	Pacific Electronics, Inc.	29	2167	1337 46	1337 46
20	1624	Dunlop Repair Services	20	2160	87 00	
22	1625	R. C. Yost	22	2161	54 50	
22	1626	Payroll	22	2162	3577 80	
23	1627	Citizens National Bank	23	2163	3180 00	
23	1628	American Sound Corp			4218 00	4218 00
27	1629	Acme Repair Service	27	2164	104 00	
28	1630	R. C. Yost	28	2165	1400 00	
28	1631	R & D Manufacturing Corp.			1830 00	1830 00
30	1632	Orange County Chronicle			606 25	
30	1633	Peters Business Supplies			475 00	
30	1634	Southern Calif. Gas & Electric Co.	30	2168	237 45	
30	1635	Pacific Telephone Co.	30	2169	118 40	
30	1636	Petty Cash	30	2170	96 05	
					39455 08	19436 56

VOUCHER REGISTER

PAGE 16

	SUPPLIES DR.	ADVERTISING EXPENSE DR.	MISC. SELLING EXPENSE DR.	MISC. GENERAL EXPENSE DR.	SUNDRY ACCOUNTS DR.			
					ACCOUNT	POST. REF.	AMOUNT	
1					Rent Expense		1250 00	1
2								2
3								3
4					Employers Inc. Tax Pay.		925 00	4
5	142 10				FICA Tax Payable		1167 60	5
6					Salaries Payable		3415 60	6
7					Sales Tax Payable		1043 77	7
8					Prepaid Insurance		1758 00	8
9								9
10		120 00						10
11				260 00				11
12								12
13				87 00				13
14			54 50					14
15					Salaries Payable		3577 80	15
16					Notes Payable		3000 00	16
17					Interest Expense		180 00	17
18			104 00					18
19					R.C. Post, Drawing		1400 00	19
20								20
21		606 25						21
22					Office Equipment		475 00	22
23				237 45				23
24				118 40				24
25	42 20	24 75	20 60	8 50				25
26	184 30	751 00	179 10	711 35			18192 77	26
27								27
28								28
29								29
30								30
31								31
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33								33
34								34
35								35

PAYROLL
REGISTERGENERAL
JOURNAL

PAYROLL REGISTER FOR

	NAME	TOTAL EARNINGS	TAXABLE EARNINGS			
			FICA	STATE UNEMPLOYMENT COMPENSATION	FEDERAL UNEMPLOYMENT COMPENSATION	
1	Berndt, Donald R.	550 00	28 50	11 25	2 95	1
2	Davison, Mark L.	775 00	39 25	15 63	4 22	2
3	Espinoza, Robert R.	675 00	33 75	13 50	3 63	3
4	Hoffman, Bradley C.	440 00	22 00	8 80	2 42	4
5	McIntosh, Sandra F.	320 00	16 00	6 40	1 76	5
6	Peterson, Karen B.	480 00	24 00	9 60	2 70	6
7	Tanaka, Daniel C.	520 00	26 00	10 40	2 96	7
8	Tyler, Mildred R.	410 00	20 50	8 40	2 35	8
9	Totals to Date	4170 00	209 25	83 30	24 07	9
10						10
11						11

PAYROLL REGISTER FOR

	NAME	TOTAL EARNINGS	TAXABLE EARNINGS			
			FICA	STATE UNEMPLOYMENT COMPENSATION	FEDERAL UNEMPLOYMENT COMPENSATION	
1	Berndt, Donald R.	575 00	28 75	11 63	3 10	1
2	Davison, Mark L.	815 00	40 75	16 60	4 65	2
3	Espinoza, Robert R.	715 00	35 75	14 50	4 03	3
4	Hoffman, Bradley C.	465 00	23 25	9 50	2 73	4
5	McIntosh, Sandra F.	320 00	16 00	6 40	1 76	5
6	Peterson, Karen B.	500 00	25 00	10 00	2 85	6
7	Tanaka, Daniel C.	550 00	27 50	11 20	3 15	7
8	Tyler, Mildred R.	440 00	22 00	8 80	2 42	8
9	Totals to Date	4380 00	225 25	92 03	27 59	9
10						10
11						11

TWO WEEKS ENDED

June 8

	DEDUCTIONS				NET AMOUNT PAID	ACCOUNTS DEBITED		
	FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL		SALES SALARIES EXPENSE	OFFICE SALARIES EXPENSE	
1	49 80	38 50	—	145 50	461 70	550 00		1
2	87 30	54 35	—	141 55	734 42	775 00		2
3	82 40	47 25	—	129 65	445 35	675 00		3
4	45 70	30 80	—	76 50	369 50	440 00		4
5	37 40	20 40	—	68 30	257 10	320 00		5
6	52 40	32 00	—	84 50	303 10		480 00	6
7	61 10	38 40	—	99 50	234 30	520 00		7
8	75 40	48 70	—	124 10	339 10		410 00	8
9	462 50	291 90		811 60	3415 60	3280 00	890 00	9
10								10
11								11

TWO WEEKS ENDED

June 22

	DEDUCTIONS				NET AMOUNT PAID	ACCOUNTS DEBITED		
	FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL		SALES SALARIES EXPENSE	OFFICE SALARIES EXPENSE	
1	43 40	41 25	—	84 65	481 35	575 00		1
2	90 90	57 05	—	153 95	661 06	815 00		2
3	91 40	50 75	—	141 45	578 50	715 00		3
4	41 20	28 55	—	80 85	368 15	465 00		4
5	37 90	20 40	—	68 30	259 90	320 00		5
6	56 90	36 00	—	91 90	458 10		500 00	6
7	57 20	38 50	—	95 70	454 30	550 00		7
8	52 20	32 00	—	83 40	356 60		440 00	8
9	405 60	206 60		802 20	3577 20	3440 00	94 00	9
10								10
11								11



JOURNAL

PAGE 23

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
7	Notes Receivable	110	180000	
	Accounts Payable / Notes & Acc. Payable	111		180000
	Prepaid Insurance - 12 mos. dated Jan 1			
8	Salaries Expense	501	228000	
	Office Salaries Expense	701	89000	
	Employer's Social Security Tax Payable	231		46250
	FICA Tax Payable	232		29190
	Salaries Payable	211		34156
	Payroll for Week Ended Jan 1			
8	Payroll Taxes Expense	714	4335	
	FICA Tax Payable	232		29190
	State Unemployment Tax Payable	233		11251
	Fed. Unemployment Tax Pay	234		2114
	Payroll Taxes for Week Ended Jan 1			
14	Cash	101	5000	
	Office Equipment	153	27000	
	Accumulated Depreciation - Office Equip	154		32000
21	Salaries Payable & Wages	211	33000	
	Acc. Payable / Prepaid Insurance	111		3900
21	Salaries Expense	501	34000	
	Office Salaries Expense	701	94000	
	Employer's Social Security Tax Payable	231		2250
	FICA Tax Payable	232		33600
	Salaries Payable	211		39780
	Payroll for Week Ended Jan 1			

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
1	June 23	704	45532	
2	First 200 Payroll	242		200.00
3	2nd 200 Payroll	242		118.25
4	3rd 200 Payroll	242		30.65
5	Payroll Taxes			
6	Employer's Share			
7				
8	23 Dep. Expense (?) - Office Equipment	708	7.10	
9	Acc. Dep. - Office Equipment	154		7.10
10	Draw on Dep. of Black Point	802		60.00
11	→			
12	→			
13				
14	28 Uncollectible Accounts Expense		610.50	
15	Accounts Rec. / Payroll Service, Inc.			610.50
16	To write off uncollectible accounts			
17				
18	30 Sales Returns and Allowances		45.00	
19	Accounts Rec. / Haddad & Davis Co.			45.00
20	Credit Memo #163			
21				
22	30 Cash		15373.15	
23	Sales			15373.15
24	For Month Ended June 30			
25				
26	30 Sales Returns and Allowances		84.85	
27	Accounts Receivable			84.85
28	For Month Ended June 30			
29				
30	(CONTINUED ON NEXT PAGE)			
31				
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36				

JOURNAL

PAGE 25

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
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18				18
19				19
20				20
21				21
22				22
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28				28
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31				31
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34				34
35				35
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	DATE	DESCRIPTION	POST. REF.	DEBIT		CREDIT		
1								1
2								2
3								3
4								4
5								5
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9								9
10								10
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JOURNAL

PAGE 27

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JOURNAL

PAGE 28

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